



Charter

Ethics and behavior





FOREWORD

K - POLYGONE is built around strong values, herein explained, which shape our culture and guide our actions. For most of us, these values are implicit in a group that grows by implementing several new operators each year on worldwide basis : It's the main mission of this document. Beyond the convictions and commitments that bring us together, we wanted also to formalize in this document all the rules of conduct that apply to all our businesses and all employees. These rules are not new. They appear regularly in the General guidelines that I address to the leaders of the poles of trades of K-POLYGONE. Each pole is organized to ensure their respect by deploying its internal control system. They are supported at all hierarchical levels in operational entities, with each new Manager when he takes office. With this new Charter, which explicitly these rules for all our employees - but also for our external audiences, we are taking one step further. Through this Charter, we remember not only that membership in the Group K-POLYGONE implies a strict respect for the laws and regulations in force. We put forth the principles of professional ethics which must, in all circumstances and in all countries, inspire our behaviors. We affirm that K-POLYGONE expects each employee behavior shall be impeccable, based on integrity, loyalty, respect for the dignity and individual rights of employees. These rules have been reviewed and approved by the Committee Executive of K-POLYGONE. In addition to dissemination on the K-POLYGONE intranet and on our Internet

site: We invite officials, the consultants of our poles of trades to disseminate them to their teams per the form that appear them most effective to ensure the compliance, complementing them if necessary depending on the specific activities and the countries concerned.

Each of the managers of the Group K-POLYGONE now see his personal performance particularly appreciated per the respect of these rules by the team that he is responsible to lead or lead. I decided also, in a straight line of the reflections recently by the Canadian competition authority, to strengthen internal control and audit actions: in addition, investigations of the competent authorities and internal controls implemented in the poles, checks can be conducted on the initiative of the group itself. We decided to appoint an ethical K-POLYGONE will, that in conjunction with the operational or functional directorates, the understanding of this Charter can be accessed directly and confidentially by all employees who would encounter difficulties for its undertaking of the application of these rules. We are counting on each of your own, as well as K-POLYGONE will continue to inspire the confidence of public and private customers, partners, shareholders, and employees: It is how we will be faithful to the values that bring together us.

The Board of Directors



OUR BELIEFS

OUR GOAL IS THE OVERALL PERFORMANCE

The performance of our businesses is not limited to their economic and financial results. Our goal is the creation of value, by responding to the expectations of users and the community. Our performance is a valuable contribution to the economic benefit and increased security of the country partnering with us.

WE BELIEVE IN HUMANISTIC VALUES

For K-POLY-GONE, lasting economic success is inseparable from an ambitious ECTN project. Our values of humanism are rooted in our culture of DIGITAL PROVIDER SERVICES. These values guide our actions and our behavior, inspire our management and our organizations. Implemented, for all our employees by our sustainable development policy - and by the commitments formalized by the manifesto of the group.

OUR MANAGERIAL MODEL IS THE GUARANTOR OF OUR COHESION

Beyond the diversity of its businesses, its territories intervention and his collaborators, the Group K-POLY-GONE is characterized by a management style that is the guarantor of its cohesion and its development team. This model is based on the decentralization of the organizations, the autonomy of operational units and the accountability of managers. The confidence enjoyed by the latter is inseparable from intangible principles of loyalty and transparency. This model favors the performance of each employee under clear rules of the company. The valuation of

individual initiative goes hand in hand with the networking teams and skills, promoting cross-disciplinarily between them.

SHARE THE FRUITS OF GROWTH

K POLY-GONE encourages employee ownership and the individualization of wages with a focus on individual responsibilities and performance of each employee. The Group promotes profit-sharing and the participation of employees in the results of their company, through devices adapted to the context and the legislation of each country.

ENCOURAGE CITIZEN ENGAGEMENT OF EMPLOYEES

Consistent with humanist beliefs and values of solidarity, K-POLY-GONE supports sustainable projects that create social links and support to employment who are excluded. These initiatives are brought mainly by the K-POLY-GONE Foundation, which offers a framework for citizen engagement of the employees of the group. The Foundation combines skills sponsorship, through the sponsorship of projects by the employees, and financial support, for expenditures of investment associations and assisted insertion structures. Sponsorship of local actions are engaged also at the initiative of the Group's subsidiaries. These contribute, in the extension of their yards or their activities, to the preservation of the environment, enhancement of the heritage and the social development of the Territories concerned. In any case, a sponsorship action cannot be the consideration for a commercial advantage.



OUR COMMITMENTS

ACT RESPONSIBLE EMPLOYER

K - POLYGONE privileges as often as possible the creation of sustainable jobs. His ambition is to promote the professional development of its employees by offering a personalized training, and project by offering development opportunities that enhance their skills, and their energy to undertake. The forward-looking management of jobs and skills (GPEC) accompanies this responsible approach by anticipating the evolution of trades and cargoes shipping rules and by identifying the needs in staff and knowledge in short and medium term for any software upgrading in our ECTN system.

THE SAFETY OF EVERY EMPLOYEE

Ensure the health and safety at work of its employees is the first duty of the group. K-POLYGONE aims to achieve zero accidents, both in offices than on the sites of activity and on the move. This objective applies to K-POLYGONE employees. The companies of the group engage all appropriate preventive actions to achieve this goal.

INNOVATION

DEVELOP INNOVATION PARTICIPATORY

The culture of innovation of K-POLYGONE merges with its culture of software developers.

In line with its management model, the group develops its potential for innovation by encouraging concrete initiatives of its ECTN businesses and its teams as close to the ground. Encompassing not only the technological aspects, but also all the innovations that nourish the improvement process of the Group (methods, management, services, security,), this participatory approach is illustrated in prices of the Innovation K-POLYGONE, which promote the involvement of all employees.

SUPPORT RESEARCH ON E-LEARNING

K POLYGONE, in liaison with the academic world, promotes the integration of the concepts of digital school in training of new generations of engineers, and the development of tools to support the decision for the economic actors.

ENVIRONMENT

DEPLOY A POLICY TO ECO-EFFICIENCY

K - POLYGONE is fully aware of the changes that the fight against climate change requires for its businesses. The Group digital solution include environmental added value solutions.

REDUCE THE IMPACT OF THE ACTIVITIES

K-POLYGONE strives to achieve the highest standards of environmental conservation of natural resources, energy consumption, waste management, and biodiversity protection.



OUR RULES

INTRODUCTION

Every employee of the Group K-POLYGONE, regardless of its functions and its hierarchical level, must respect the principles of behavior described in these rules.

They are not intended to substitute for the applicable laws and regulations, but to define attitudes and provide benchmarks which, beyond the need to respect the law, reflect a personal and professional behavior copy in the interest of the group.

They frame without replacing the specific rules that each pole of the Group K-POLYGONE can have enacted to better conform to the laws and regulations applicable to its activities. These rules may complement or enhance but never undervalue - those established by the poles.

In their implementation, each demonstrated good sense and integrity. Each employee must acquire a sufficient knowledge of the rules applicable to its activities, regardless of the country where they are located, to determine the time where it becomes necessary to take advice from the hierarchy, legal services, resources, or advice of its services or of the group.

If these rules are incomplete or imprecise in certain situations, if an employee feels an uncertainty or doubt about what to do in front of situations, it is invited to consult his superiors, the Group services, or the ethical referent.

RESPECT FOR PEOPLE

The K-POLYGONE group applies a policy of human resources fair and consistent with the laws. It is forbidden such discrimination based on a prohibited ground such as sex, age, morals, belonging to a race, an ethnic group or nationality, handicaps, the opinions or religious, political or trade union commitments. Any pressure, prosecution, or persecution to moral or sexual, or more generally contrary to law is prohibited. Each respect laws related to respect for the privacy of employees, particularly those that govern computer files.

THE RULE OF LAW

K-POLYGONE companies and their employees must respect the laws and regulations applicable in all countries where they operate.

Each employee must refrain from any behavior that can lead others, his company or K-POLYGONE group in a wrongful or unfair practice and dragged himself. In this regard, the Group of K-POLYGON, no performance targets can be defined, imposed, accepted, or paid any form whatsoever if its realization means to derogate from these rules.

The following provisions are not intended to present in detail all the legal obligations that may receive application, but to draw attention to certain risks requiring special vigilance.

COMPETITION LAW

The K-POLYGONE Group operates in countries that, for the most part, have enacted laws intended to prohibit attacks on the free play of competition.

These rules, including articles 81 and 82 of the Treaty establishing the European Community (EC Treaty), must be scrupulously respected. Illegal violations of the free play of competition, not tolerated the Group of K-POLYGONE regardless of the country concerned, can take various forms, including:

- _ agreements by which competitors get together for example to increase or set prices, reduce competition in response to tenders, establish production quotas or restrictions, divide markets, mislead the customer, etc. An exchange of information between competitors, especially prior to the submission of the offers in a tender, can be considered illicit if object or effect to reduce, skew or distort competition;

- _ an abuse of dominant position by which a company seeks to take advantage of the position that she holds a market to oust its competitors;

- _ an abuse of economic dependence which is a customer or a supplier of a company with respect to the latter.

Within K-POLYGONE trainings are organized to ensure a good understanding of these rules by the employees concerned. In this regard, care should be taken that any group, even momentary, in which a K-POLYGONE entity is involved, be established and act in respect of the competition rules applicable to the country concerned, and considering the legitimate



interest of the client concerned. Companies or their officers or employees who break these rules would face civil or criminal penalties severe, to which would be added the sanctions that the K-POLYGONE group might decide to take. Each employee of K-POLYGONE must therefore refrain from any behavior likely to be considered as an anti-competitive practice in the market in which it operates.

FIGHT AGAINST CORRUPTION

The negotiation and execution of contracts must not give rise to behaviors or facts that can be qualified as active or passive bribery, or complicity in trafficking of influence or favoritism. No advisor, intermediate, mandate, or employee of K-POLYGONE must grant directly or indirectly to a third public or governmental juridical person of undue benefits, whatever they are and by whatever means whether, to obtain or maintain a business transaction or preferential treatment. Per the OECD Convention on combating corruption of 17 December 1997, corruption of public officials, in all its forms, is prohibited. Each employee will avoid relationships with third parties likely to personally put in a situation to have and raise a doubt as to its integrity. In the same way, he would ensure not to expose such a situation one third that it strives to convince or to bring to a deal with a company of the Group K-POLYGONE. Any employee who would be requested in this regard should refer to its hierarchy, which would take all measures to put an end to this situation. Gifts may be given or accepted on behalf of a company of K-POLYGONE when their value is symbolic or low in the circumstances, and if they are not cast doubt on the honesty of the donor or of the impartiality of the beneficiary.

AGENTS INTERMEDIARIES

K-POLYGONE companies have use of intermediaries such as facilitator, advisors, agents, consultants, contributor's business until they can provide a useful and based on specific professional expertise or commercial. This of course excludes to resort to an intermediary for transactions contrary to the law. K-POLYGONE must ensure that these people do not compromise the group by illicit acts.

FUNDING OF POLITICAL ACTIVITIES

The K-POLYGONE group complies with laws that prohibit or regulate the funding of political parties and election candidates. In this context, any decision to contribute directly or indirectly to financing a political activity must be previously validated by General management of the company concerned, which has the responsibility to verify the legality and appreciate the opportunity.

The K-POLYGONE Group respects the commitments of its employees who, as citizens participate in public life. Any employee contributing under his personal activities to decisions of a State, a public authority or a local authority does not take part in a decision affecting the group or one of its entities.

PREVENTION OF CONFLICTS OF INTEREST

Each employee of K-POLYGONE is held to a duty of loyalty to the group. It shall accordingly not exercise directly or indirectly to activity or to disregard comments that would place him in a situation of conflict of interest with the group.

An employee, or director or partner must abstain from hold an interest in a company, whether customer, supplier or competitor of the group, if this investment is likely to influence his behavior in the exercise of its functions within the group.

No employee may accept a mission or a work proposed by a supplier, a customer, or a competitor, which is likely to affect his performance or his judgment in the exercise of its functions in the group.

When they are, however, faced a risk of conflict of interest, employees must, in a spirit of transparency, inform their superiors immediately and refrain from any interference in relations that the K-POLYGONE group maintains with the third party concerned, if a solution is not found.

COMMUNICATION AND INFORMATION

The K-POLYGONE Group attached great importance to the quality of the information and ensure practice, particularly with respect to its shareholders and the public, transparent, and reliable communication.



Management of the group requires that everyone, regardless of its level of intervention, ensure with the utmost rigor to the quality and the accuracy of the information that it passes within the group.

An employee shall not disclose the confidential information it holds because of its functions or incidentally because of his membership in the group outside the group. It can either communicate confidential information to employees of the group who are not entitled to read.

Information about the results, forecasts, and other financial data, to acquisitions and divestitures, commercial offers, new products, services, or knowledge as well as to human resources should be regarded as strictly confidential.

K POLYGONE being a company to be publicly traded, all communication to the media may affect its image and must be carefully prepared. Relations with the media, investors, financial analysts, and the public bodies are of the responsibility of the Directorate General and directions of Communication or relations with investors

PROTECTION OF ASSETS

Each employee of K-POLYGONE must protect the property and assets of the group. These are not confined to furniture and property. They include the ideas or the knowledge developed by the employees of the group, as well as its reputation. Lists of Public entities, customers or suppliers, information, markets, technical practices, or commercial offers, and more generally any data or information to which workers have access in the exercise of their functions, are part of the heritage of the group. The duty to protect remains notwithstanding the departure of an employee.

No associate appropriates for his own personal use assets any group, nor make it available for others to use for the benefit parties other than the group.

Communication systems and intranets are the property of the Group and are used for business purposes only. No personal use is allowed: It is forbidden to use these systems and networks

for any illicit purposes.. Each is also forbidden to make illegal copies of the software used by the group or make an unauthorized use of the software.

TRANSPARENCY AND INTERNAL CONTROL

Every employee is involved in the continuous improvement of the system of risk management and facilitates the identification and treatment of dysfunctions. Each contributes with care and diligence in investigations, reviews, and internal audits as part of the control.

Transactions and operations that are performed by the group are recorded in a sincere and faithful way accounts of every company, in accordance with the regulations in force and internal procedures. All employees performing accounting records demonstrated accuracy and honesty, and ensures the existence of documentation on each entry.

Any transfer of funds requires vigilance, particularly as to the identity of the recipient and the reason for the transfer. Any impediment to the proper performance of the controls and audits, whether because of internal services or of the Board of Auditors, as well as any concealment of information in this context are prohibited and constitute serious breaches of these rules.

FINANCIAL OPERATIONS

Transactions that employees will do on the stock markets, whether it is transactions because of their functions or personal transactions on securities of the group, respect the laws and regulations governing financial activities.

The dissemination of inaccurate information, communication, and the use of inside information as well as the manipulation of course are subject to criminal sanctions.

It is especially for all employees to ensure the confidentiality of all nonpublic information that could influence the course of K-POLYGONE action or any other future listed security of the group until its publication by persons authorized. Similarly, any employee fails to perform operations on the K-POLYGONE action or any other title of the group as an



information likely to influence the course has not been made public. Use such information for personal profit, directly or indirectly, or to allow

a third party to perform a market operation, is prohibited and punishable by criminal sanctions





IMPLEMENTATION

Each entity in the Group K-POLYGONE is responsible for implementing these rules of ethics, based on the constraints and specificities of its activity or its location. Compliance and enforcement of these rules apply to all employees, per their functions and responsibilities. Everyone should be vigilant in what concerns but also in his surroundings, its team or against people under his responsibility.

ROLE OF THE FRIENDS OF K-POLYGONE

If an employee believes that a legal provision or regulation, or that these rules are not complied with or are about to not be, it must inform as soon as his superior. In case of doubt, legal or human resources, as well as possibly to external advice, are consulted.

The employee may also use the device alert professional group in respect of the Act and the rules applicable to the country in which he resides or carries on activities, in the areas of corruption and irregularities regarding accounting or financial, in accordance with the single authorization by the CNIL by deliberation No. 2005-305 of 8 December 2005.

The alert procedure is intended only to cases where the employee considers that information to the supervisor can present difficulties or does not appear to give rise to the appropriate follow-up.

In this case, the employee may enter the ethical referent, which will deal with the subject by relying on the skills of the group.

Everything will be implemented to meet the desire of privacy by employees. K POLYGONE agrees that no employee will suffer change of status, harassment, or other forms of discrimination based on the referral to the ethical referent or the provision of information in good faith.

SANCTIONS

It is recalled that these rules, which have been reviewed and approved by the Executive Committee of K - POLYGONE, are mandatory, and that the group cannot overcome, whatever its hierarchical level. Any violation of these rules by a collaborator would be a fault and could be the subject on the part of the employer in the group sanctions and appropriate action, in accordance with the law applicable to the employee concerned. Such sanctions could, in respect of the applicable law, include dismissal for fault and requests for damages at the initiative of K-POLYGONE, even if the group detected the non-compliance itself as part of internal control. If you have questions or difficulty about these rules and their implementation within the group, should be contacted on a confidential basis the ethical referent.



THE REAL VALUES IT IS THOSE THAT WE SHARE



' Read and approved, I adhere to the code of ethics and behaviour ".



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